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6

AN ESSAY UPON TAXES,

Calculated for the

Present Juncture of AFFAIRS

IN

ENGLAND.

LONDON:

Printed for *Tim. Goodwin* at the *Maiden-Head*, over-against St. *Dunstan's* Church in *Fleetstreet*. 1693.

AN ESSAY UPON TAXES, &c.

SINCE it is of the laſt Conſequence to every true Engliſh-man, that the preſent War ſhould be carried on for the Preſervation of our Liberties and Religion, againſt the Common Enemy of both; and notwithſtanding the falſe and fooliſh Inſinuations of ſome Diſcontented Jacobites, That a Peace with *France* were more neceſſary than a War; and that it is more carried on for the ſake of others, than our ſelves; and that if it were neceſſary, it might be better carried on by our ſelves alone, than in Conjunction with Confederates; and that the only way to ſecure our Religion and Liberty, obtain a ſafe and ſecure Peace, and avoid the great Burthens we are ſubject to for the carrying on the

War, were to caſt off the Preſent Government, and take Meaſures with King *James*, and the King of *France*; yet there is nothing more clear than that theſe Notions are altogether abſurd and impracticable; and that the true meaning of it is, only to give up all that is dear to us, into the Hands of two Princes, who have always preferr'd the deſign of Subverting our Religion and Liberties, to all other Conſiderations whatſoever; and that it is much better to Fight for *Flanders* than for *England*, and in Conjunction with Confederates, than alone, is what will bear no Diſpute. All that admits of a doubt is, What are the beſt means and methods to carry on this War. As to the firſt, relating only to the raiſing of Aids ſufficient for this Undertaking, I thought I could not do a more acceptable Service to my Country, than at this time to contribute my poor Endeavours. As to the latter, relating to the Military Deſigns, and manner of executing them, I muſt acknowledge my ſelf wholly incompetent both by my Education and Experience; and ſhall chuſe therefore to recommend that matter, with my good Wiſhes, to thoſe whoſe Province it is, and eſpecially to my Soveraign, who I judge muſt needs be better informed in this matter than any other Prince or Perſon whatſoever.

The Method I ſhall purſue to ſet this matter in a clear Light, ſhall be to lay down ſome General Rules or Maxims by which our Anceſtors have ſteer'd in the laying of Impoſitions, which had great regard to the Conſtitution of the Government, and

Condition

Condition of the People, and therefore are not eaſily to be departed from.

In the next place, I ſhall endavour to examine the ſeveral Taxes that are now in uſe, and ſuch Foreign Taxes and Projects as are moſt in Vogue, and by ſome thought to be more eligible to be introduc'd, eſpecially that of a Home-Exciſe, and ſhew how far they are conſiſtent or inconſiſtent with the Government, Eaſe, and Liberty of the People; and in the laſt place upon the whole, offer my Opinion, what are the beſt Methods and Expedients to raiſe Money by.

As to the matter of thoſe Aids, our Anceſtors have obſerved theſe Rules.

Firſt, They muſt not conſiſt of things of Common Neceſſity or Livelihood, but rather Superfluity.

Secondly, They muſt not burthen our Native Commodities and Manufactures, Materials, or other things relating thereunto.

Thirdly, They have always avoided to impoſe upon things wherein the People had no Benefit or Advantage, but rather upon Land, Trade, and other gainful Profeſſions.

Fourthly, They have always avoided New and Foreign Taxes; and when propos'd, have declared they could not grant them without adviſing with Rot. Parliam. 9 *Edw.* 3d. nu. 5.

Vide Co. Inſtit. 4 Parl. fol. 34. thoſe that ſent them; and ſeveral Rebellions have happened on this occaſion.

Fifthly, They have had always great regard to the Condition of the ſeveral Ranks of Men among us, to ſupport them in the Condition they are in, and conſequently to preſerve the Monarchy.

Sixthly, To charge Money and Perſonal Eſtate not employed in Trade, double to Land and Trade.

Seventhly, Above all, That Equality ſhould be obſerved in the Impoſition.

As to the Perſons, theſe Rules were obſerved: *Firſt*, The dignified Clergy uſually gave double to the Laity, conſidering that they were freed from all perſonal Services, and moſt other Taxes; that their Revenues were all upon old Rents not ſubject to Defalcations, Repairs, or Loſs by Tenants, or for want of them, or other Diminution; and had great Advantages in point of Fines by Renewal. And as for the other Clergy, their Tythes, and other Profits, came into their hands with little Charge, and that as well the Dignified, as others, were provided for by Laws, not to come in by Purchaſe but Free-gift, and are now exempted from all Foreign Payments to *Rome*, and its Dependance, to which all Foreign Popiſh Clergy are ſubject.

Secondly,

Secondly, As to the greater and leſſer Nobility, they were always treated Favourably, being the chief Baſis and ſupport of the Monarchy, and were allowed for their Port and neceſſary Support of their Dignities, and did rarely exceed in the Payment of their Subſidy, the Sum of 20 *l.* for 1000 *l.* which they called a Spareable Part.

Thirdly, As to the Rich Uſurer or Tradeſman, whoſe Family and Expence was ſmall, and Gains great, and eſcaped moſt Burthens, as not being ſo viſible as Lands; and the Conſiderable Free-holder, whoſe Eſtate is generally held in his own hands, and managed by himſelf, and conſequently was leſs diſcovered than the Nobleman and Gentleman's that were Rented, and made both the Profit of Landlord and Tenant; which, according to the Old Maxim, is double the Rent in Greenſod, and treble in Arable; the Charge of the latter amounting to a Third more than Greenſod: So that in truth, they have all their Livelihood allowed, and more in the value; and none of all theſe being obliged by their Quality or Cuſtom to any Port, and are the proper Baſis of a Democracy, or Common-wealth; theſe were generally Rated more ſtrictly without any allowance, to prevent the increaſe of their Number and Growth.

Fourthly, The Common Artificer and Labourer having a dependance upon the Nobility and Gentry, and not being able to ſubſiſt without them, and conſequently a farther ſupport to the Monarchy, were uſually

uſually Exempted, unleſs by reaſon of Money or Perſonal Eſtate they fell within the limits of the Subſidy; from hence grew that Ancient ſaying; That in Taxes, *Size-cinq*, was to be eaſie, *Quatre-trois*, to be fully charged, and *Deaux ace*, to be exempted. Nevertheleſs, in the *Poll-Acts*, which came but rarely, theſe Inferior ſort were ſometimes brought in to bear their part.

Thirdly, As to the *Quantum*, manner of Collection, and Equality of Impoſition, theſe Rules were obſerved: *Firſt*, That it did not exceed by any means the Common Neceſſity; and that the Prince as well as the Parliament, ſhould ſhew a great tenderneſs of the People in their Demands and Levies upon them; of which we have a notable inſtance in Q. *Elizabeth*, who releaſed half the Subſidies granted her, when her Occaſions did not require it; which had a mighty influence upon future Grants. And 'tis obſerveable, That all thoſe Princes who have not ſtretched Prerogative to Levy Taxes not warrantable by Law, or to Levy them with too much rigor and exactneſs, or to impoveriſh the People, and have expreſs'd a care and regard to their Eaſe, Wealth, and Welfare, have ever been the moſt Fortunate, Great, and Proſperous; contrary to the Maxims of the preſent Age.

As to the manner of Collection, they have taken great Care that there ſhould be as much Eaſe, and as little Charge to the King or People in the Collection as may be, by the multiplication of Officers, Penalties, or Subjecting their Houſes, or Eſtates, to the

the Inquiries, or Informations of Officers, *&c.*

As to the Equality of Impoſition; this has been ſtrictly obſerved, being always the ſame Rate in the Pound. Nevertheleſs, with ſuch Qualifications, and Exceptions, as made it rather a Moral Equality, than a Mathematical one, having reſpect to the condition of the Perſons, as I have before ſhewed. Limiting the Sums both for Real and Perſonal Eſtates, below which they ſhould not be Charged, *viz.* Allowing Defalcations for Debts to be aſſertain'd by the Oaths of the Parties Charg'd, and for the Decay of Cities and Towns in Tenths and Fifteenths.

Laſtly, In all Caſes the King appointed the Commiſſioners generally of Perſons unconcern'd in the Places where they acted, and at his own Charge, that it might be done with the more Indifference and Equality, to whom, in truth, by the Conſtitution, the appointing of all Officers for the execution of the Laws does belong; and once at leaſt in every Age, as I could eaſily ſhew, the Parliament had granted that the Commiſſioners and Aſſeſſors ſhould be Sworn, and have liberty to examine all Perſons, not exempting the Parties themſelves, upon Oath. For the better diſcovery of their Real and Perſonal Eſtates, that length of time might not produce too great an Inequality; and that the Aids might be improved in ſome proportion to the value of things, of Labour, and of Service, and the Improvement of the Wealth of the People.

As to the *Second* Point concerning the Taxes now in being, or in Vogue: And *Firſt*, as to the Land-Tax, or Monthly Aſſeſsment, being nothing but a Military Contribution taken up in the Civil War, and proportion to the Condition of the Kingdom, as it then ſtood Forty Years ago; the inequality is ſo exorbitant, both between County and County, Diviſion and Diviſion, Pariſh and Pariſh, and impoſſible to be rectified without a punctual Survey of the whole, and lying wholly upon the Landlord, where Eſtates are not upon Lives or Fines; wherein the Dignified Clergy pay not one Groat, nor Money, nor Perſonal Eſtate come in to the Aid; and which lies ſo heavy upon the Nobility and Gentry above all others, to the weakning and diminiſhing their Eſtates, who are the chief Support of the Monarchy: I take it to be the moſt Impolitick and Unreaſonable method of Raiſing great Sums by, that ever was introduced in any Nation, and impoſſible to be long born and continued.

Secondly, As to the double Exciſe; though this has ſome influence upon our Barley and Malt, and lies hardeſt upon our Inn-keepers and Ale-houſe keepers, by the diſcouragement of the Vent; yet were the Armies well paid, *which is their greater hardſhip*, I ſee no great inconveniency in the continuance of it, during this occaſion of the War, eſpecially ſince it introduces no new Charge in the Collection, nor ſubjects any new Perſons to Penalties or Officers.

Thirdly,

Thirdly, As to the new Impoſitions upon the Cuſtoms, during this War at leaſt, they may be born, though that of Sugars, which began before the War, may require ſome relief, at leaſt when the War is ended.

Fourthly, The Poll-Tax, as it now ſtands, is grievous to the meaner ſort, as to their Children, and deſerves to be better conſidered; and tho much exclaimed againſt, yet is an Ancient Way of Taxing upon extraordinary occaſions; and in all other things far more equal than the former were, which tax'd Titles and Profeſſions alike: And tho it be objected, That all Noblemen and Gentlemen pay alike, notwithſtanding the difference of Eſtates; yet conſidering that the Lands are all under a double Tax, and that they multiply that Tax according to the Horſes that they find in the Militia, I think they are ſufficiently charg'd, and much more equal than in former methods: And that this Tax is not wholly to be laid aſide, but may be eaſily rectified and made uſeful.

As to New Projects that have been much diſcours'd of, I ſhall reduce them to Two Heads. Firſt, Things of large Credit, upon ſome Perpetual Funds. And ſecondly, The Home-Exciſes. As to the firſt, There are two Difficulties to be overcome, to make theſe practicable; firſt, To find out ſuch a Fund; which if upon the preſent Revenue, will be a leſſening of it; if upon any Fund being perpetual, may meet with ſome Difficulties in the Grant; and in

 the

the next place, the Novelty of the thing, the loſs of a Principal for a Perpetual Intereſt, or the long diſtance of time if it be repaid; upon which Calculation all theſe Projects are founded; the Breach of the Exchequer-Credit by King *Charles*, and ever ſince, and the frequent breaking of the Bankers, will make men very ſhy of parting with their Money upon new Projects at a diſtance. Nevertheleſs if it were tried for a ſmall *Sum* at the beginning, it having been experienced to be ſo uſeful, beneficial, and practicable by our Neighbours the *Dutch*, and is in it ſelf very reaſonable, it might gain ſome Place and Credit here, and would ſupply the Want of Money in *Specie*; which, for want of bringing our Coin down to the value of Silver and Gold, the Obſtruction and Balance of Trade, and the occaſions for Money abroad to our Armies and Confederates, is ſo much leſſen'd, that it does very much require ſome Expedient; eſpecially when Publick Taxes are ſo great.

In the next place, I ſhall proceed to conſider of that of raiſing Moneys by Exciſe upon our Home-Commodities.

Firſt, A General Exciſe upon Home Commodities is a Real Land-Tax, and will have the ſame Influence upon the Value of Lands and Rents, as that we call a Land Tax, or Monthly Aſſeſſment, hath; and will raiſe at leaſt Seven, if not Ten times as much, and conſequently be as bad as a Land-Tax ſo many times double. Which I thus prove: The difference muſt be either in the Matter, or the Manner. As

As to the Matter firſt; A General Exciſe upon Home Commodities, and a Land Tax, or Monthly Contribution, differ not eſſentially, ſince both are a Duty upon the ſame Commodities, which are the Product of Land; only in this their main difference conſiſts, That a Monthly Contribution is a Compoſition in groſs *per Menſem*, for all the Commodities the Land produceth; and a General Exciſe is by Retail upon every Particular and Parcel thereof.

As to the Manner, their main difference conſiſts in Three things: Firſt, As to the Perſons that pay it. 2*dly*, As to the Time of Payment. 3*dly*, As to the Equality of the Impoſition. All which ſhall be conſidered in this Second Head.

Secondly, That it will have the ſame influence as a Monthly Contribution ſo many times double, and not prove an inſenſible Tax, as is commonly alledg'd, will eaſily appear by conſidering two things: Firſt, Whether it will chiefly lye upon the Buyer or the Seller, and conſequently cauſe a Riſe or Fall upon Commodities. *Secondly*, Whether it be likely in point of Time and Equality, to afford any conſiderable Advantage to the Seller.

As to the firſt, It muſt be meaſured by the Neceſſity of the Buyer or Seller; for it is an undoubted Truth, That if the Neceſſity of the Buyer be greater than the Seller, the Market will riſe; but if that of the Seller be greater than the Buyer, the Price of Commodities muſt fall; and any Duty laid

upon Commodities will lye upon either accordingly. But as to the preſent Caſe in *England*, I think there is nothing more apparent, than the Plenty of Home-Commodities, and the want of People to conſume them, which is in truth the principal Cauſe of the preſent Fall of Rents, and the Price of Commodities; the conſequence of which neceſſarily will be, That whatever Duty is impos'd upon the Commodity, the Buyer will have it ſo much the cheaper, ſince it is in his choice of whom to buy, and indeed who ſhall ſell, and who not. As to Time and Equality, it muſt be allowed that the Exciſe hath ſome advantage of the Land Tax, ſince the time of Payment is not until Sale, and all men ſeem to pay alike for the ſame thing; yet when it ſhall be conſidered, that moſt of the Trade of this kind is upon Credit, and not for Ready-Money, and that when Ready-Money is paid, a great Abatement of the Price is expected; and that the Commodity doth vaſtly differ in Price and Goodneſs, and yet ſhall pay all alike, as Beef, Mutton, and Corn, *&c.* and above all, that the Commodity will be burthen'd above ſeven fold by this Payment in parcels; it will be found theſe Advantages will be much over-ballanced; to which I may add the vaſt charge, trouble and ſlavery in the Collection, which draw forth from the Subject twice as much as will come to the King's Coffers, and beget an Army of Officers, and a further Army of Souldiers to ſecond them; a Conſideration of importance, more than all the reſt, and renders it of all Practices the worſt.

Secondly,

Secondly, A general Home-Exciſe will deſtroy Trade, which will appear thus: Whether the Fund of Trade in *England* be Money, or Home-Commodities; now there is nothing more evident, than that the main Trade of *England* is in the return of our Home-Commodities, and not that of Money, which is the main that the *Dutch* Trade is driven withall, they having few Commodities of their own Countries to export, nor indeed enough to ſupport the 20*th* part of their own people, which renders this kind of Tax moſt proper there, though very deſtructive here, all Impoſitions ſtill diſcouraging the Vent of the Commodities on which they are impos'd, as the Experience of all former times and places doth abundantly prove; beſides the great conſumption of all Foreign Commodities here, is by ſuch as have dependance on the product of their Countrey, and not upon Trade, as they all do in *Holland*; the Vent of which, if diſcourag'd or leſſen'd, abates the Foreign Trade likewiſe, and the Commodities impos'd upon there, are moſt Foreign, but here Native; and Eſtates there perſonal, but here real.

Thirdly, This will overthrow the ſubſtance of all the Nobility and Gentry of *England* by the fall of the Value of their Lands and Rents; for if the preſent Land-Tax hath produced an Effect to ſuch a degree already, and that by experience we find the Land Tax draws more Money out of the Countrey than what it can bear, diſabling the Tenant to pay his Rent, or carry on the Trade in

in the Countrey, otherwiſe than upon Credit; what muſt the Caſe be when 7, or 10 times as much will be rais'd upon the ſame thing by this New way?

Fourthly, A General Exciſe puts an end to the uſe of Parliaments, and quite changes the preſent Conſtitution of the Government; for having already given duties in all Foreign Commodities, ſhould they admit of this upon Native, there were no more to be given, nor could it be carried on without a Military Power to ſecond it, and might poſſibly hazard the Government it ſelf, if the people ſhould not ſwallow it; and if once got up, will never be laid down.

Fifthly, It can be of no uſe to a preſent Supply, ſince it will ask a long time to ſettle it; and neither afford much Money, or Credit, till it be ſo ſetled; and that the Experiment be try'd, whether it can, or will be born, which this Town, under the Oppreſſion of a War and Power of an Army, would not yield to.

If it be objected, *That the* Dutch *raiſe greater Sums thereby, than we can any other way, and by that are enabled to make War more powerfully than We.*

This is a perfect miſtake; for their Exciſe is not able to anſwer the ordinary Charge of the Government, and is in truth their ordinary Revenue; and their War is maintain'd by their 200,

and

and 100 Penny-Tax, by way of our Subſidy upon Perſonal Eſtate.

Sixthly, That this will raiſe near thrice as much as will come to the King, will thus appear; In the Vent of all our Home-Commodities, eſpecially in any conſiderable Quantities, there is one at leaſt that goes between the Grower and firſt Seller, and the Conſumer; as the Malſter, and Brewer, or Alehouſe-keeper, between the Barley, and the Drink; the Engroſſer, Meal-man or Baker, between our Wheat and our Bread; the Butchers between our Meat; and the Butcher and Tallow-Chand'er, between our Suet and Candles; the Higler, Carrier, or Polterer, between our Poltrey and Wild-fowl; Iron, Lead, Wool, Tin, Leather and Salt, between the firſt Founder and Maker, their Retailers, and other Trades that are employ'd in the Manufactures that are made of them. Now it cannot reaſonably be ſuppos'd, That whoever is the firſt Buyer of theſe things, or any other that goes between the Buyer and the Conſumer, will pay the full Price to the Grower, and pay the Duty of Exciſe out of his own Purſe, which will require a greater Stock; and gather it in again of the Conſumer, without Intereſt, or Profit, much of which Trade will be upon Credit, ſome of it comes ſhort home, eſpecially ſince it is in his power to abate it in the Price from the firſt Grower.

Nevertheleſs, he will certainly raiſe it in the Price to the Conſumer again; and ſo the Penny will

will be doubled, and probably raiſe the Price more than the Duty, upon ſuppoſition that he pays the Duty, and may come to be a loſer by it; and this being diſperſt all the Kingdom over, muſt needs create a vaſt number of Officers and charge in the Collection to the King; to which I may add, the great Penalties with which it muſt be ſupported, and attended; and the keenneſs of the Officers to exact them, and the great diſcouragement all this will bring upon the Conſumption, with the great diſturbance and ſlavery that it will bring upon the people, to have their Houſes ſubjected to the Searches of Officers, and their Perſons and Eſtates to Entries of Goods, and to Penalties upon that account. Now the Caſe is not the ſame in *Holland* as to any of the particulars before-mentioned, as will appear by theſe following:

Firſt, For that it is their intereſt to diſcourage the Conſumption, and to occaſion Parcimony, moſt of the Commodities being Foreign; and to encourage the Export of them, upon which their whole Trade and Livelihood depends, but ours the quite contrary.

Secondly, They can certainly raiſe the Price upon the firſt Buyer, becauſe of the Scarcity of the Commodity; and that beſides that little which the Countrey affords, 'tis all in the hands of ſome few Merchants or Engroſſers; and the Neceſſity of the Buyer is far greater than that of the Seller, through the Multitude of Inhabitants, and the Small-

Smalneſs of the Product for Neceſſaries for Life.

Thirdly, Their Collection is very eaſy and cheap; for the Merchant ſecures the Exciſe upon his firſt Entry at the Cuſtom-Houſe; and for the reſt, they have no Market but in Wall'd and Populous Towns; ſo that it is all collected there with few hands, and little Trouble to the People.

Laſtly, All the Exciſes of *Holland*, both upon Foreign Commodities and Home, though multiplied and advanced to the laſt degree, together with the other Revenues that belong to the Crown of *Spain*, and the Church, have been computed but at Two Millions a Year, Monaſteries and Tythes included, and are anticipated by Debts for ſeveral Years; and but ſufficient to pay the Intereſt; and 'tis the 200 Penny, and 100 Penny upon Perſonal Eſtates; that is the thing that ſupports their Wars upon extraordinary Occaſions; and therefore probably, the Exciſes here will not raiſe ſuch Sums as we imagine, eſpecially upon ſome few things; and yet the Charge, Slavery, and the Inconveniencies before mentioned, will be equal; and the hazard the Government will run in rendring it odious and diſguſtful to the People, are ſo great; and above all it can turn to no account but for a continuance of time; and that it is a foundation for any Government, or Am-

bitious Prince that would ſubvert the Conſtitution, and enſlave the People, to ſupport an Army, and carry on his deſigns if once introduced, by the continuance of it; and therefore I think no *Engliſh* man will be willing to make the experiment.

As to the laſt Particular I undertook, which was to give my Opinion what methods were the moſt eligible to raiſe Money by; having in ſome meaſure prevented it by paſſing my Cenſure upon thoſe that are now in practice and vogue; I ſhall conclude all with propoſing that of the Ancient way of Subſidy upon a true Pound Rate, according to the Wiſdom and conſtant practice of our Anceſtors, as the moſt equal, moſt reaſonable, and moſt ſuitable to our Conſtitution; and therefore moſt eligible above all others: Which I ſhall endeavour to prove by theſe Arguments following, and by Anſwering thoſe Objections that are uſually made againſt it.

But before I come to theſe particulars, I think it neceſſary to give ſome general Account of the Ancient Form and Method of Subſidies, Tenths and Fifteenths; the Two latter having been totally diſuſed, and the former but rarely, and not purſuant to the old Method, ſince the beginning of the Civil War; a Subſidy before the War did uſually amount to 70,000 Pound, the laſt Subſidy-Book being the Rule by which the

Vide L. Coke's Inſtit. 4. *pa.* 33, & 34.

the future were given; wherein every man's Land was valued at a certain Rate beyond Repriſes; and this was not altered but once in an Age, when there was an Act made on purpoſe to make a review by the Oaths of the Commiſſioners, Aſſeſſors, and examination of the Parties themſelves, or any other perſon knowing therein; and all the variation otherwiſe in the Subſidies, was in the Perſonal Eſtate and Money, and the allowance for Debts, and a great number of Children, to which they had regard upon application made by the Parties, purſuant to the Proviſion in thoſe Acts; all Perſons under Five pound in Perſonal, and Three Pound in Real, as formerly Rated in the King's Books above Repriſes, were excep ed; and all Goods and Stock in Trade and Houſhold-ſtuff, except wearing Apparel, were included: And a Subſidy was Four Shillings in the Pound upon Real Eſtate, and Two Shillings Eight-pence upon Perſonal, payable by Two Payments. And Although Two Shillings Eight-pence may ſeem to be leſs upon Goods, than Four Shillings upon Lands; yet when it is conſidered, that Lands are Rated according to the Annual Profits; and not their intrinſick Value of Purchaſe; and that this is almoſt treble the profit of Money at Five *per Cent.* and that all other Goods have no Profit or Intereſt to attend them, Perſonal Eſtate is more than doubly Charged, as I have before Aſſerted.

As to the Tenths and Fifteenths, they were a certain Rate impos'd on Cities, Towns, and Boroughs, in reſpect of their Moveable Goods, and did amount to about 20,000 Pound; but there was uſually a Clauſe, to reſerve a Sum for ſuch Cities and Towns as were decayed.

As to the Arguments for the Subſidy or Pound-Rate, having ſaid ſo much already, I ſhall reduce them to very few Heads.

Firſt, That it is equal in the Impoſition, no body can deny; nor that none can pay more than he is rated, by any body's being under-valued.

Secondly, That it is made more equal and reaſonable, by the allowance of Debts, empty Houſes, drown'd or unprofitable Lands: But as for Lands, Let or Unlet, ſince the Profits may be made in hand, as well as otherwiſe, there was never any Allowance; the Reaſons not being the ſame with Houſes, which are a burthen, and yield no Profit.

Thirdly, Here the Clergy, and all that have Eſtates upon old Rents, and Perſonal Eſtates in Money, Goods, *&c.* ſhall pay; though the Aſſeſſments brought in the full Value, yet the Commiſſioners did make an Allowance for the

the Port of the Perſon, according to his Quality.

But I come now to thoſe Objections which are uſually made againſt it; *viz.*

Firſt, That it is impracticable, as late Experience hath proved.

And *Secondly*, That it will not raiſe ſuch Sums as are requiſite for the preſent Juncture.

To the firſt of theſe I anſwer, That the Experience of all former Ages is a ſufficient Evidence; and the Reaſons of the late Failure have been two viſible ones:

Firſt, The Countenance that the Monthly Aſſeſſment hath met with from the Court; and the Diſcountenance this hath found, when the Parliament granted the firſt 12 *d.* Aid, and the King to name Commiſſioners, that they put in all the ſame again which were in the Monthly Aſſeſſment; which as it was the higheſt Diſſervice imaginable to the Crown, in favour of their particular Countries; ſo it is like to prove the moſt fatal to the Nation, diſabling it to raiſe any great Sums from the great inequality of it, and inclining the Party oppreſs'd to embrace any New Project that may hazard the preſent Government, or prove deſtructive to the Nation.

Secondly,

Secondly, The zealous Endeavours of the *Weſtern* and *Northern* Members to continue the Monthly Aſſeſſment, which is ſo favourable to them; which when they conſider the Conſequences beforementioned, I hope will be no longer inſiſted on, at ſuch a time as this, when all that's dear to them is at ſtake. But to ſhew that this is eaſily practicable, if the Parliament will follow the Methods heretofore uſed by their Anceſtors, I ſhall refer you to the Quotations in the Margin *, and to thoſe Acts, which you will find in the Statutes at large, where the Aſſeſſors were upon Oath, and the Commiſſioners named by the King with power to examine all Perſons upon Oath. But if theſe Methods be thought too rigorous, I propoſe that the Commiſſioners may only be of his Nomination, according to the Right of the Crown, and the Practice of all Ages, whoſe only Power is to ſee the Aſſeſſors do their duty to put the Law in juſt Execution; and that every man may be bound to deliver into the Aſſeſſor the true Value of the Lands in the place where it lies, according as it is rented; and if in their Hands, according to the higheſt value that it pays in Pariſh-Taxes, with any thing that is Rented, under pain to Forfeit a Year's Value for every concealment of all that he hath in that Place.

* 32 *Hen.* 8. Ca. 50. p. 715. the Aſſeſſors and Parties paying upon Oath.
34 *Hen.* 8. Ca. 28. p. 833. the ſame.
37 *Hen.* 8. Ca. 25. p. 893. the ſame.
2 & 3 *Edw.* the 6th. Ca. 36. p. 970, & 971. the ſame.
3 & 4 *Edw.* the 6th. Ca. 23. p. 1004, 1005. the ſame.
7 *Edward* the 6th Ca. 12. p. 1052, 1053. the ſame.
4 & 5 *Phil. & Mar.* Ca. 13. p. 1158, & 1159. the ſame.

Place. And that the Commiſſioners have Power to examine any other but the Perſon himſelf concerning the Value of the Lands, and the Pariſh-Taxes, in order to an equal Pound Rate, and to Levy the Penalties upon concealments. And if it ſhall be thought reaſonable to allow any thing for the Port of the perſon, that it be aſcertain'd by a tenth, or any other part to be deducted to the Commiſſioners from Perſons above a Certain Quality, but to loſe that benefit upon any Concealment.

As to the not raiſing a Conſiderable Sum, there can by no way be ſo much rais'd, as by this; for we find by Experience, that the Monthly Aſſeſsment, though now ſcrewed up higher than ever, does not raiſe above 1651702 *l.* 18 *s.* but every 12 *d.* in the Pound will raiſe a Million, and the Four Shillings that were given by way of 12 *d.* Aid the firſt year, would have rais'd Four Millions, which I prove thus: The Monthly Aſſeſsment at 70,000 *l. per menſem*, raiſes 840,000 *l. per annum*; and of this I am ſure not near a third part of *England* pays above 12 *d.* in the Pound, and ſome not above Three pence, and ſo upward to a Shilling: Now if theſe two thirds were brought to pay a Shilling, and the others reduc'd, I leave it to any reaſonable man to judge, Whether the remaining 160,000 *l.* would not have been rais'd, eſpecially if Money and Perſonal Eſtate are call'd in to aid; and this I ſhall obſerve to you,

That

That all the Home-Exciſe of the Province of *Holland*, as I have been credibly informed, do not raiſe above a Million, and the reſt of the Provinces not above half a one, tho multiplied and extended to the utmoſt: And therefore if laid only upon ſome few things here, would not raiſe ſuch Sums as are imagin'd; and for that reaſon alſo not worth the Experiment, to change the Ancient Methods of our Anceſtors, which will be found in the Concluſion the moſt Equal and Reaſonable of all others.

POST-

POSTSCRIPT.

THis Paper being writ and calculated for the Year 1692. before the Parliament Sat, and had adjuſted their Aids, a full and ſucceſsful Experiment has been made for a Million upon a perpetual Fund, and probably might bear half a Million more, if the time for Subſcription and Fund were enlarged; there has alſo been tryal of another 4 s. Pound-Rate, which by reaſon all Oaths were waved, and very ſmall Penalties put upon the Concealment, and the Commiſſioners not of the King's Nomination, as I am informed, hath fallen ſhort of the Two Millions that were expected from it; ſo that other Methods muſt be taken, as are herein before propoſed, if you would make it any thing equal or effectual. There has alſo been new Impoſitions laid on ſeveral Commodities, which by the Neglect and Miſcarriage of Convoys, and want of Station-Ships and Cruizers to clear the Channel from Privateers, as to Trade in General, but more Particularly to the Me-

diterranean, Turky, *and* West-India *Trade, have produced but very little; alſo the Duties upon Sugar have been wholly taken off, which might have been born during the War. Theſe things I thought neceſſary to obſerve, ſince they have made Alterations in ſome Matters contained in this* Eſſay.

FINIS.

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